



***DAY ACTIVITY AND HEALTH SERVICES (DAHS)  
ATTENDANT COMPENSATION RATE  
ENHANCEMENT***

***Fiscal Year 2022  
Enrollment Worksheet and Instructions***

**July 1 – July 31, 2021 Enrollment for Proposed Levels to be  
Effective September 1, 2021**

NOTE: These worksheets are provided for your own information and may be retained in your files for future reference. **Do not return** them to the Texas Health and Human Services Commission.

For assistance with the completion of these forms, contact:

PFD-LTSS@hhs.texas.gov or 512-424-6627.

A project of  
the Texas Health and Human Services Commission (HHSC)

# **INSTRUCTIONS**

## **DAHS Attendant Compensation Rate Enhancement Enrollment Worksheet**

### **Purpose**

To allow providers to calculate spending requirements and potential differences between costs and revenues under the Attendant Compensation Rate Enhancement. Providers can use this information to help them make an informed decision about participation in the enhancement program.

### **Reporting Period**

Select a reporting period that represents your typical caseload and staffing, and that is as close to the open enrollment period as possible. We recommend the reporting period may be of any length, with a minimum of one payroll period. For example, the reporting period might be one payroll period in June, one month (i.e., June 1 - June 30) or your most recent cost-reporting period. We recommend that you complete worksheets for two different reporting periods at least three months apart and compare the results to check for inconsistencies in your data and errors in your calculations. Significant variances indicate either an error in completing the worksheets or large fluctuations in caseload and staffing. Any such variations should be taken into account when making your enrollment decision.

### **Elimination of Grouping of Contacts**

Changes to *1 TAC §355.112(ee)* were effective April 1, 2012, that changed the timing of requests for grouping. Providers will no longer be given the option of grouping during this Fiscal Year 2022 Open Enrollment. Still, instead, they may request HHSC Provider Finance Depart (PFD) to aggregate (also known as grouping) the contracts at the time of submitting the cost report covering the fiscal year of the awarded enhancement level.

## **Levels of Enhancement**

Contracted providers must request a specific enhancement level if they want to participate in this optional program. Please refer to the Enrollment Contract Amendment as the method for requesting a level an increase to the Attendant Cost Area of the rate, if approved, will be active on September 1, 2021. They are subject to approval by the Legislative Budget Board and the Executive Commissioner of HHSC. Providers may request a level within the proposed range; therefore, HHSC PFD recommends that you complete the worksheets for whatever level you want to request to inform your decision. Funds may not be available to grant all requests; therefore, please consult the Participation Status - Levels Awarded List to be posted on the HHSC PFD webpage for this program in mid-September 2021 to learn your final awarded level. HHSC will not distribute award letters. HHSC Webpage is the sole source for information about awarded levels.

## Worksheet Functionality

The enrollment worksheets are fully functional and, if completed online, will perform all required calculations for you. If you choose to print the worksheets and fill them out by hand, you will be responsible for the accuracy of all mathematical calculations. PFD will not distribute award letters. PFD's website will be the only source of information regarding awarded levels.

## Definitions

### *ATTENDANT* –

- The unlicensed care giver providing direct assistance to the clients with Activities of Daily Living (ADLs) and Instrumental Activities of Daily Living (IADLs).
- The attendant may perform some nonattendant functions. In such cases, the attendant must perform attendant functions at least 80% of his or her total time worked.
- Staff not providing attendant services at least 80% of their total time worked are not considered attendants. Time studies must be performed in accordance with Title 1 Texas Administrative Code (TAC) §355.105 (b)(2)(B)(i) for staff that are not full-time attendants but perform attendant functions to determine if a staff member meets this 80% requirement.
  - Failure to perform the time studies for these staff will result in the staff not being considered attendants.
- Attendants do not include the director, administrator, assistant director, assistant administrator, clerical and secretarial staff, professional staff, other administrative staff, licensed staff, attendant supervisors, cooks and kitchen staff, maintenance and groundskeeping staff, activity director and laundry and housekeeping staff.
- Attendants include drivers and medication aides.

*Attendant Contracted Labor* - nonstaff attendants. Nonstaff refers to personnel who provide services to the facility intermittently, whose remuneration (i.e., fee or compensation) is not subject to employer payroll tax contributions and who perform tasks routinely performed by employees. Contract labor hours must be associated with allowable contract labor costs as defined in 1 TAC §355.103(b)(2)(C).

# DAHS Attendant Services - Worksheet

## STEP 1 - Enter required data

Round all monetary amounts in Step 1 to the nearest whole dollar (with no zeros included for "cents"). For example, round \$25.49 to \$25 and round \$25.50 to \$26.

**Attendant Salaries and Wages:** Report accrued salaries and wages for attendants employed by the provider and for whom FICA makes contributions. Salaries and wages include overtime, cash bonuses, and cash incentives paid from which taxes are deducted. See the Definitions section for requirements pertaining to staff members functioning in more than one capacity.

### **Driver Salaries and Wages:**

Report accrued salaries and wages for drivers employed by the provider and for whom FICA makes contributions. Salaries and wages include tax-deductible overtime, bonuses, and taxable fringe benefits such as accrued/taken vacation, and accrued/taken sick. See the Definitions section for requirements regarding staff members functioning in more than one capacity.

**FICA and Medicare:** Report employer-paid FICA and Medicare taxes for attendants and drivers. FICA and Medicare taxes may be allocated based upon a percentage of eligible salaries.

**State and Federal Unemployment:** Report both federal (FUTA) and state (TUCA) employer-paid attendant and driver unemployment expenses. Allocate unemployment expenses based on a percentage of eligible salaries.

### **Workers' Compensation Insurance Premiums:**

Report premiums for workers' compensation insurance, industrial accident policies, and other similar types of coverage for employee on-the-job injuries for attendants and drivers. Allocate workers' compensation premiums based on a percentage of eligible salaries.

**Workers' Compensation Paid Claims:** Report medical claims paid for employee on-the-job injuries for attendants and drivers. Paid claims may be allocated based upon a percentage of eligible salaries or direct costed.

### **Employee Health Insurance:**

Report employer-paid health insurance for attendants and drivers. Employer-paid health insurance premiums must be direct costed. Paid claims may be allocated based on a percentage of eligible salaries or direct costed.

**Employee Life Insurance:**

Report any employer-paid life insurance for attendants and drivers. Employer-paid life insurance costs must be direct costed.

**Other Employee Benefits:**

Report any employer-paid disability insurance and retirement contributions for attendants and drivers. These benefits must be direct costed. Do not report contracted provider's unrecovered cost of meals and room and board furnished to direct care employees, uniforms, job-related training reimbursements and job certification renewal fees as Other Employee Benefits.

1. Report the mileage reimbursement paid to an attendant/driver for the use of his/her vehicle and which is not subject to payroll taxes. The maximum allowable mileage reimbursement is as follows:
  - 1/1/20 – 12/31/20      57.5 cents per mile
  - 1/1/21 – 12/31/21      56.0 cents per mile

**Attendant/Driver Contract Labor:**

Report the total costs for contract labor functioning as attendants and drivers. See the Definitions section for a definition of reportable contract labor.

**Box A** -Total Attendant Cost: sum of all costs above.

**Box B** -XIX and XX DAHS Units of Service: report the total number of units of service for those Title XIX and XX clients for whom you have received payment

from DADS or for whom you expect to bill DADS and to receive payment, even though payment has not yet been received.

Report your private client units of service in the same manner as the DADS units of service, which may require conversion of private client units to the DADS unit of service definition. Report units of service provided for any type of clients that you served who later decided that they did not want to participate in DAHS services. You must report these units of service even if you know you will not be paid for serving the client. Report units of service for DADS XIX or XX clients whom you served prior to their eligibility determination, even if you do not expect to be paid for the services provided during that time.

**NOTE:** All monetary calculations in Steps 2 - 3 should be carried out to two decimal places.

## **STEP 2 - Determine the attendant cost per unit of service**

Divide total attendant costs from Box A by total units of service from Box B. Enter the result in Box C. This is your estimated attendant cost per unit of service.

**NOTE:** Please refer to the attached DAHS Payment Rates worksheet to obtain the attendant rate for each participating level.

## **STEP 3 - Determine the attendant rate and attendant spending requirement for requested participating level.**

In Column A, enter the level of enhancement at which you will request to participate.

In Column B, enter the attendant rate component for the level of enhancement at which you will request to participate. To calculate the required spending for participating at the enhancement level requested, take the amount in Column B and multiply by 0.90. Enter the result in Column C.

In Column E, enter your current attendant cost per unit of service from Box C, Step 2. Subtract the value in Column E from Column C. If the result of this operation is less than zero, set the result equal to zero. Enter the result in Column F.

Column D shows the difference between the attendant rate component for the enhancement level you have requested and the required attendant compensation spending for that requested level.

Column E shows your current spending on attendant compensation.

Column F shows how much you would need to increase your current spending on attendant compensation to meet the attendant spending requirement for participating at the level you requested.

### **Things to consider when making your participation decision.**

This lists various aspects of your business situation to consider in making your participation decision. The list is not all-inclusive, and there may be other facts to consider in deciding whether or not to participate.

**Check all calculations to insure accuracy.**